UNITED NATIONS **A**

General Assembly

Distr.
GENERAL

A/RES/46/220
24 February 1992

Forty-sixth session
Agenda item 105

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/46/817)]

46/220. Rationalization of the work of the Fifth Committee: biennialization of the programme of work

The General Assembly,

Bearing in mind the increased workload of the Fifth Committee and the need to ensure that the Committee is able to fulfil its responsibilities,

Recalling the previous established practice of the Fifth Committee to follow the biennial cycle in its programme of work,

1. Adopts the biennial approach to the consideration of agenda items of the Fifth Committee, with the exception of those which are specifically mandated to be considered annually, as required, or on an ad hoc basis;

2. Approves section I of the annex to the present resolution as the basis for the formulation of the biennial programme of work for the Fifth Committee, and decides to keep it under review;

3. Also approves the biennial programme of work for the Fifth Committee for 1992-1993, as contained in section II of the annex to the present resolution;

4. Decides to conform requests for reports of the Secretary-General to be submitted to the Fifth Committee to the biennial programme of work for the Committee, except where the urgency of the subject-matter requires otherwise;

5. Requests the subsidiary bodies reporting to the Fifth Committee to adjust their programme of work to conform to the biennial work programme for the Fifth Committee;

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6. Requests the Secretary-General to submit to the Fifth Committee for consideration and approval each year a proposed biennial programme of work, taking into account relevant resolutions and decisions of the General Assembly of that year;

7. Notes that the success of the progress of work of the Fifth Committee also depends upon the timely submission of the reports by the Secretary-General and the relevant subsidiary bodies.

79th plenary meeting
20 December 1991

ANNEX

I. Programme of work for the Fifth Committee

A. Annual consideration

1. Financial reports and audited financial statements, and reports of the Board of Auditors

2. Programme budget of the United Nations

3. Current financial crisis of the United Nations

4. Financial emergency of the United Nations

5. Pattern of conferences a/

6. Financing of the United Nations peace-keeping operations

7. Appointments to fill vacancies in subsidiary organs and other appointments

8. Report of the Economic and Social Council

B. Biennial consideration in odd years b/

1. Proposed programme budget for the next biennium

2. Joint Inspection Unit; in-depth consideration of annual reports c/

3. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

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a/ The calendar of conferences and meetings requires consideration each year; other issues under this item are considered biennially.

b/ References to "odd" or "even" years relate to calendar years.

c/ Reports of the Joint Inspection Unit linked to substantive Fifth Committee agenda items are considered annually.

C. Biennial consideration in even years b/

1. Review of the efficiency of the administrative and financial functioning of the United Nations

2. Programme planning

3. Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

4. Personnel questions d/

5. United Nations common system e/

6. United Nations pension system f/

D. Consideration as required

1. Scale of assessments for the apportionment of the expenses of the United Nations g/

II. Biennial programme of work for the Fifth Committee for 1992-1993

A. Programme of work for 1992

1. Financial reports and audited financial statements, and reports of the Board of Auditors

2. Review of the efficiency of the administrative and financial functioning of the United Nations

3. Programme budget for the biennium 1992-1993

4. Programme planning

5. Current financial crisis of the United Nations

6. Financial emergency of the United Nations

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d/ The United Nations staff list and the statistical report on the composition of the Secretariat would be issued also in odd years for information purposes.

e/ The report of the International Civil Service Commission is issued for information in odd years. No decision would be required on the part of the General Assembly on the issues covered in the report.

f/ The budget of the United Nations Joint Staff Pension Fund would be considered in odd years. It should be taken up as a sub-item under the agenda item of the proposed programme budget for the next biennium.

g/ The General Assembly should consider this item twice in three years.

7. Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency

8. Joint Inspection Unit

9. Pattern of conferences

10. Scale of assessments for the apportionment of the expenses of the United Nations

11. Personnel questions

12. United Nations common system

13. United Nations pension system

14. Financing of the United Nations peace-keeping operations

15. Report of the Economic and Social Council

16. Appointments to fill vacancies in subsidiary organs and other appointments

B. Programme of work for 1993 h/

1. Financial reports and audited financial statements, and reports of the Board of Auditors

2. Programme budget for the biennium 1992-1993

3. Proposed programme budget for the biennium 1994-1995

4. Current financial crisis of the United Nations

5. Financial emergency of the United Nations

6. Joint Inspection Unit

7. Pattern of conferences

8. Scale of assessments for the apportionment of the expenses of the United Nations

9. Financing of the United Nations peace-keeping operations

10. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

11. Report of the Economic and Social Council

12. Appointments to fill vacancies in subsidiary organs and other appointments

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h/ The programme of work for 1993 will be updated in 1992, taking into account relevant decisions of the General Assembly at its forty-seventh session.

UNITED NATIONS

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General Assembly

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A/RES/46/221
10 February 1992

Forty-sixth session
Agenda item 114

RESOLUTIONS ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/46/818)]

46/221. Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recognizing the obligations of Member States, under Article 17 of the Charter of the United Nations, to bear the expenses of the Organization as apportioned by the General Assembly,

Bearing in mind rule 160 of the rules of procedure of the General Assembly,

1. Resolves that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for the years 1992, 1993 and 1994 shall be as follows, unless a new scale is approved earlier by the General Assembly on the recommendation of the Committee on Contributions, should the Committee, in accordance with its mandate and the rules of procedure of the Assembly, so recommend, on the basis of substantial changes in relative capacity to pay, taking into account, as appropriate, representations made by Member States and/or its ongoing work on methodology as requested in resolution 46/221 B below:

Member State	Per cent
Afghanistan	0.01
Albania	0.01
Algeria	0.16
Angola	0.01
Antigua and Barbuda	0.01
Argentina	0.57
Australia	1.51

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Member State	Per cent	
Austria	0.75	
Bahamas	0.02	
Bahrain	0.03	
Bangladesh	0.01	
Barbados	0.01	
Belarus	0.31	
Belgium	1.06	
Belize	0.01	
Benin	0.01	
Bhutan	0.01	
Bolivia	0.01	
Botswana	0.01	
Brazil	1.59	
Brunei Darussalam	0.03	
Bulgaria	0.13	
Burkina Faso	0.01	
Burundi	0.01	
Cambodia	0.01	
Cameroon	0.01	
Canada	3.11	
Cape Verde	0.01	
Central African Republic	0.01	
Chad	0.01	
Chile	0.08	
China	0.77	
Colombia	0.13	
Comoros	0.01	
Congo	0.01	
Costa Rica	0.01	
Côte d'Ivoire	0.02	
Cuba	0.09	
Cyprus	0.02	
Czechoslovakia	0.55	
Democratic People's Republic of Korea	0.05	
Denmark	0.65	
Djibouti	0.01	
Dominica	0.01	
Dominican Republic	0.02	
Ecuador	0.03	
Egypt	0.07	
El Salvador	0.01	
Equatorial Guinea	0.01	
Estonia	-	1/
Ethiopia	0.01	
Fiji	0.01	
Finland	0.57	
France	6.00	

1/ The assessment rates of the Republics of Estonia, Latvia and Lithuania are to be determined by the Committee on Contributions during its fifty-second session, taking into account the results of the study of the International Monetary Fund in progress. The assessment rates will be deducted from the assessment rate of the Union of Soviet Socialist Republics of 9.41 per cent and will be retroactive for the assessments of the three Member States for the purposes of paragraph 2 (b) below for 1991 and for the duration of the scale.

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Member State	Per cent
Gabon	0.02
Gambia	0.01
Germany	8.93
Ghana	0.01
Greece	0.35
Grenada	0.01
Guatemala	0.02
Guinea	0.01
Guinea-Bissau	0.01
Guyana	0.01
Haiti	0.01
Honduras	0.01
Hungary	0.18
Iceland	0.03
India	0.36
Indonesia	0.16
Iran (Islamic Republic of)	0.77
Iraq	0.13
Ireland	0.18
Israel	0.23
Italy	4.29
Jamaica	0.01
Japan	12.45
Jordan	0.01
Kenya	0.01
Kuwait	0.25
Lao People's Democratic Republic	0.01
Latvia	- 1/
Lebanon	0.01
Lesotho	0.01
Liberia	0.01
Libyan Arab Jamahiriya	0.24
Liechtenstein	0.01
Lithuania	- 1/
Luxembourg	0.06
Madagascar	0.01
Malawi	0.01
Malaysia	0.12
Maldives	0.01
Mali	0.01
Malta	0.01
Marshall Islands	0.01
Mauritania	0.01
Mauritius	0.01
Mexico	0.88
Micronesia (Federated States of)	0.01
Mongolia	0.01
Morocco	0.03
Mozambique	0.01
Myanmar	0.01
Namibia	0.01
Nepal	0.01
Netherlands	1.50
New Zealand	0.24
Nicaragua	0.01
Niger	0.01

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Member State	Per cent
Nigeria	0.20
Norway	0.55
Oman	0.03
Pakistan	0.06
Panama	0.02
Papua New Guinea	0.01
Paraguay	0.02
Peru	0.06
Philippines	0.07
Poland	0.47
Portugal	0.20
Qatar	0.05
Republic of Korea	0.69
Romania	0.17
Rwanda	0.01
Saint Kitts and Nevis	0.01
Saint Lucia	0.01
Saint Vincent and the Grenadines	0.01
Samoa	0.01
Sao Tome and Principe	0.01
Saudi Arabia	0.96
Senegal	0.01
Seychelles	0.01
Sierra Leone	0.01
Singapore	0.12
Solomon Islands	0.01
Somalia	0.01
South Africa	0.41
Spain	1.98
Sri Lanka	0.01
Sudan	0.01
Suriname	0.01
Swaziland	0.01
Sweden	1.11
Syrian Arab Republic	0.04
Thailand	0.11
Togo	0.01
Trinidad and Tobago	0.05
Tunisia	0.03
Turkey	0.27
Uganda	0.01
Ukraine	1.18
Union of Soviet Socialist Republics	9.41
United Arab Emirates	0.21
United Kingdom of Great Britain and Northern Ireland	5.02
United Republic of Tanzania	0.01
United States of America	25.00
Uruguay	0.04
Vanuatu	0.01
Venezuela	0.49
Viet Nam	0.01
Yemen	0.01
Yugoslavia	0.42
Zaire	0.01

/...

Member State	Per cent
Zambia	0.01
Zimbabwe	0.01
Total	100.02

2. Resolves also that:

(a) In accordance with rule 160 of the rules of procedure of the General Assembly, the scale of assessments given in paragraph 1 above shall be reviewed by the Committee on Contributions in 1994, or earlier as specified in paragraph 1 above, when a report shall be submitted to the Assembly for consideration at its forty-ninth session;

(b) For their year of admission, the Democratic People's Republic of Korea, the Federated States of Micronesia, the Republics of Korea and the Marshall Islands, which became States Members of the United Nations on 17 September 1991, shall contribute at the rate of one ninth of 0.05, 0.01, 0.69 and 0.01 per cent, respectively. For their year of admission, the Republics of Estonia, Latvia and Lithuania, which also became States Members of the United Nations on 17 September 1991, shall contribute at the rate of one ninth of the rates to be determined by the Committee on Contributions during its fifty-second session. The contributions of the Democratic People's Republic of Korea and the Republic of Korea shall be adjusted by one ninth of the flat fee paid for the participation in United Nations activities as non-member States for 1991. The contributions of the new Member States shall be taken into account as miscellaneous income under regulation 5.2 (c) of the Financial Regulations of the United Nations;

(c) The contributions of the new Member States for 1991 and 1992 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion to the calendar year;

(d) The advances of the new Member States to the Working Capital Fund, under regulation 5.8 of the Financial Regulations of the United Nations, shall be calculated by the application of the rates of assessment in effect for 1992 to the authorized level of the Fund; the advances of the Federated States of Micronesia and the Republic of the Marshall Islands to the Working Capital Fund shall be added to the Fund pending the incorporation of the rates of assessment of these new Member States in a 100.00 per cent scale;

(e) Notwithstanding the terms of regulation 5.5 of the Financial Regulations of the United Nations, the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chairman of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 1992, 1993 and 1994 in currencies other than United States dollars;

(f) In accordance with regulation 5.9 of the Financial Regulations of the United Nations, States which are not members of the United Nations but which participate in certain of its activities shall be called upon to

/...

contribute towards the 1992, 1993 and 1994 expenses of the Organization on the basis of the following rates:

Non-member State	Per cent
Holy See	0.01
Monaco	0.01
Nauru	0.01
San Marino	0.01
Switzerland	1.16
Tonga	0.01

These rates represent the basis for the calculation of the flat annual fees to be charged to non-member States in accordance with General Assembly resolution 44/197 B of 21 December 1989.

79th plenary meeting
20 December 1991

B

The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolutions 39/247 B of 12 April 1985, 43/223 B of 21 December 1988 and 45/256 A and C of 21 December 1990,

Having considered the report of the Committee on Contributions, 2/

Taking note of the views expressed in the Fifth Committee during the forty-sixth session, 3/

Bearing in mind the difficult economic situation faced by many Member States, in particular the developing countries and, among them, the least developed countries,

Recalling that there is a need to keep under review the relationship between each of the elements and factors of the methodology,

Recognizing that shorter statistical base periods better reflect the capacity to pay of Member States at the time of payment,

Considering that long statistical base periods even out the fluctuation in individual rates of assessment resulting from abrupt or short-lived economic changes,

Also considering that a close relationship exists between the length of the statistical base period and the scheme of limits,

Recalling that the General Assembly requested the Committee on Contributions in its resolution 45/256 A, paragraph 4 (a), to continue its work on the scheme of limits, with a view to reducing speedily any of its excessive distorting effects,

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2/ Official Records of the General Assembly, Forty-sixth Session, Supplement No.11 and addenda (A/46/11 and Add.1 and 2 and Add.2/Rev.1).

3/ See A/C.5/46/SR.28, 30, 32, 34, 35, 37-42 and 57, and corrigendum.

Recognizing the importance of the uniform exchange rates in the conversion of national income in local currency into United States dollars,

Recalling the need to base ad hoc adjustments to the machine scale of assessments on the criteria endorsed by the General Assembly in its resolution 45/256 A, paragraph 3,

1. Reaffirms that:

(a) The capacity of Member States to pay is the fundamental criterion for determining the scale of assessments;

(b) The scale of assessments should be determined on the basis of reliable, verifiable and comparable data;

(c) The methodology for determining the scale of assessments should be simplified as far as possible with a view to making it more transparent and stable over time;

2. Considers, in principle, in accordance with paragraph 1 above, that:

(a) The scheme of limits should be phased out;

(b) The low per capita income allowance formula should be an integral and automatic adjustment mechanism;

(c) Debt adjustment should be on the basis of reliable and verifiable data;

3. Requests the Committee on Contributions, in the context of its ongoing work to review methodology, to provide commentary, analysis and, as appropriate, recommendations on possible changes of the current methodology on the basis of the following elements, and to provide illustrative scales thereon and to report accordingly to the General Assembly at its forty-seventh session:

(a) Ten-year statistical base period;

(b) Uniform exchange rates in accordance with these criteria:

(i) Exchange rates obtained from the International Monetary Fund for all Member States which are members of the Fund;

(ii) Exchange rates based on technical advice of the International Monetary Fund for States which are not members of the Fund;

(iii) United Nations operational rates for Member States for which criteria (i) and (ii) are not applicable;

(iv) The Committee on Contributions should provide detailed explanations for exchange rates not based on any of the criteria listed under (i) to (iii) above;

(c) Debt-adjusted income as proposed by the Committee on Contributions in paragraph 39 of its report to the General Assembly at its forty-fifth session; 4/

(d) A low per capita income allowance formula with a per capita income limit of the average world per capita income with a gradient of 100 per cent;

(e) A floor rate of 0.01 per cent and a ceiling rate of 25.00 per cent;

(f) A method for phasing out the scheme of limits over two three-year scale periods which would also include provisions to avoid, to the extent possible, the allocation of additional points as a result thereof to developing countries;

4. Also requests the Committee on Contributions to examine ways and means to minimize, to the extent possible, the allocation of additional points to developing countries which were benefiting from the application of the scheme of limits, in the first six years of the post-transition period;

5. Decides that individual rates for the least developed countries should not exceed their present level, namely 0.01 per cent;

6. Requests the Committee on Contributions to use the criteria approved by the General Assembly in its resolution 45/256 A, paragraph 3, for the ad hoc adjustment of the machine scale and to provide detailed information on all decisions made in this regard, it being recognized that the continued existence of the ad hoc adjustment process depends on the availability of points provided voluntarily by Member States;

7. Also requests the Committee on Contributions to continue its work on the improvement of the methodology for the preparation of future scales of assessments, in particular with regard to:

(a) The application of price-adjusted rates of exchange;

(b) Alternative income concepts;

(c) The possible use of factors that take account of the situation of countries with economic characteristics such as those outlined in General Assembly resolution 43/223 B, paragraph 3;

(d) Man-made disasters;

(e) Problems of refugee host countries

and to report to the General Assembly at its forty-seventh session on its work in all these areas;

4/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 11 (A/45/11).

8. Further requests the Committee on Contributions to include in its reports to the General Assembly full and detailed information on the considerations underlying its decisions and recommendations;

9. Requests the Secretary-General to provide the Committee on Contributions with the facilities it requires to carry out its work, including supplementary assistance, if necessary.

79th plenary meeting
20 December 1991

C

The General Assembly,

Recalling its resolution 45/256 C of 21 December 1990,

1. Requests the Committee on Contributions to hold information meetings at its regular sessions during which new scales of assessments are prepared;

2. Requests the Secretariat to provide relevant information and documentation at the disposal of the Committee on Contributions upon request by Member States.

79th plenary meeting
20 December 1991

D

The General Assembly

1. Requests the Committee on Contributions to explore, as appropriate, means by which the existing methodology might be improved, taking into account the views expressed by delegations in the Fifth Committee, and to report on their quantifiability to the General Assembly at its forty-eighth session;

2. Also requests the Committee on Contributions to present alternative methodologies and to comment upon a model scale using a statistical base period of ten years, which would be arrived at by distributing average national income weighted by per capita national income, and whose calculation would be followed by the application of the existing floor and ceiling rates to be examined at the forty-seventh session, and further requests the Committee to consider, as appropriate, the question of transition from the current to an alternative methodology over a period of time in the event the General Assembly was to make such a decision.

79th plenary meeting
20 December 1991